

# INFORMATION SOURCES OF REVENUE

<u>REVENUE CODE</u>	<u>REVENUE TITLE AND DESCRIPTION</u>	<u>INFORMATION SOURCES</u>	<u>FUND PLACEMENT</u>	<u>COMMENTS</u>
5100	<b><u>Revenues from Local Sources</u></b>			
5111	<p>✓ <b><u>Taxes, Current Ad Valorem</u></b>  Amounts derived from taxing real and personal property within the district for the current year.</p> <p>Includes amounts generated from locally assessed railroad and utility property.</p>	<p>County Clerk (for however many counties district has territory) provides the current year's assessed valuation for district.</p> <p>Article X, Section 22, Missouri Constitution</p> <p>Chapter 137, RSMo</p> <p>Section 164.011, RSMo</p> <p>Section 164.013, RSMo</p> <p>Section 165.011, RSMo</p> <p><u>Current Tax Revenue Estimate</u> equals the <u>theoretical yield</u> (AV divided by 100 times the adjusted tax levy at 100% collection) <u>less fees/commissions and uncollectible taxes</u> (notably personal property) <u>and protested amounts</u> for budgeting purposes.</p>	<p>Placed in each fund in the same proportion as the fund levy is to the total adjusted levy.</p>	<p>District should officially receive a new assessed valuation on or before June 30. The county commission receives the county-wide values by May 31. District should try to establish a working relationship with County Assessor in order to receive information earlier than statutes require. Please be aware of the provisions of Article X, Section 22, Missouri Constitution, for tax rate rollback--Hancock Amendment.</p> <p>Tax rate set by district may be reduced by Chapter 137, RSMo, or Article X, Section 22 of Missouri Constitution, due to increases in assessed valuation for the district.</p> <p>Tax rate for local taxes determined by local district board of education and district voters. Current tax rate ceiling for operations and for debt service fund (before voluntary rollback and/or Proposition C rollback) is established by completing the State Auditor's Office Forms for calculating statutory and constitutional maximums using latest assessed valuation for district.</p> <p>Current <u>adjusted</u> tax rate (actual tax rate extended onto the tax books) is lowered by one half of the prior fiscal year's Proposition "C" receipts, unless the district has voted a partial or full waiver of Proposition "C" rollback.</p> <p>Received primarily in January.</p>

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5112	<p>✓ <b>Taxes, Delinquent Ad Valorem</b>  Amounts derived from prior years' ad valorem taxes. Delinquent taxes received after June 30 for the prior year and delinquent taxes received with no tax year indicated. Receipt of prior year (delinquent) M &amp; M Surtax should be coded to 5115.</p>	<p>County Collector    Section 165.011, RSMo</p>	<p>Placed in each fund on the same basis as receipts from current taxes, EXCEPT where the previous years' obligations of the district would be affected by such distribution. Then the delinquent tax shall be distributed according to the tax levies established for the years in which the obligations were incurred.</p>	<p>Districts should use a three to five year history coupled with uncollectible rate of immediate preceding year's current taxes to establish budget estimate for delinquent taxes.</p> <p>Received throughout the year.</p>
5113	<p><b><u>School District Trust Fund (Proposition C)</u></b>  Amounts received from the state from a one cent state sales tax. One-half of the total received is used to roll back the current tax levy unless a simple majority of voters have voted to forego all or part of the reduction per Section 164.013, RSMo.</p>	<p>MO Dept of Elementary and Secondary Education (DESE),  School Finance Section  573-751-0357    Section 164.013, RSMo</p>	<p>50% is placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the tax rate for that fund to the total rate for the two funds (100% if full waiver). 50% is placed according to the fund or funds in which the rollback occurred.</p>	<p>Estimates usually available in February. Legal name is the School District Trust Fund.</p> <p>Distributed on the basis of <u>prior</u> year's eligible pupil (EP) count. Several districts budget Revenue Code 5113.1 as New money and 5113.2 as the Rollback money.</p> <p>One-half of the total received is used to roll back the current tax levy unless a simple majority of voters have voted to forego all or part of the reduction per Section 164.013, RSMo.</p> <p>For districts that have voted a full Prop C waiver, the rollback money would be deposited in the fund(s) where the district would have rolled back had it not had a waiver. Usually such money is placed in the General/Incidental Fund.</p> <p>Received monthly.</p>

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5114	<b><u>Financial Institution Taxes (Intangible)</u></b> Taxes levied on the intangible assets of financial institutions such as banks or savings and loan associations.	MO Dept of Revenue, Financial Institution Tax Division 573-751-2326	Placed at the discretion of the local board per Section 165.011, RSMo.	An intangible tax on banks and savings and loan associations within the district. Probably can get the earliest information by polling the local banks. In recent years the number of banking institutions being merged or absorbed has diminished the "profit" line used for determining this tax. Prudent/conservative budgeting should be exercised for this revenue source.  Interest on Intangible Tax should be coded to Revenue Code 5141 and apportioned the same as the adjusted tax levy.  Received in November or December.
5115	<b><u>M &amp; M Surtax</u></b> Replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax. Protested and delinquent M & M Surtax are apportioned to this revenue code.	County Clerk	Placed at the discretion of the local board per Section 165.011, RSMo.	Received in January.
5116	<b><u>In Lieu of Tax</u></b> Amounts received for property taken off the tax rolls.  Includes TIF Surplus.	County Clerk	In Lieu of tax is to be placed at the discretion of the local board per Section 165.011, RSMo.  <u>TIF surplus</u> to be placed in each fund in the same proportion as the fund levy is to the total adjusted levy.	
5117	<b><u>City Sales Tax</u></b> Amounts received from a city voted sales tax.	City Collector	Placed at the discretion of the local board.	Currently, city sales tax is received only by the St. Louis City School District.
5121	<b><u>Regular Day School Tuition (K-12)</u></b> Amounts received from over-age and non-legally assigned students attending regular-day school in the district.	Prior year history and parent contacts  Rate determined by local district  Section 165.011, RSMo	Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.	Very minor revenue source. Non-resident students whose parents bring them to the district from another district where they live. They are <u>not</u> legally assigned students, no tuition is paid by another district and no state aid may be claimed on these students.

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5122	<b><u>Summer School Tuition (K-12)</u></b> Amounts received from resident and non-resident students attending summer school in the district and for which state aid will <b><u>not</u></b> be claimed.	Section 165.011, RSMo	Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.	
5123	<b><u>Adult/Continuing Education Tuition -Post-Secondary</u></b> Amounts received from resident and non-resident students attending adult education classes in the district.	Prior year history Rate determined by local district	Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.	Typically night school fees for adults.
5131	<b><u>Transportation Fees From Patrons</u></b> Amounts received from parents for transportation of students in the district.	Prior year history and parent contacts	General (Incidental) Fund	Very minor revenue source. May be from parents living less than one mile from school or from students referenced in Revenue Code 5121.
5141	<b><u>Earnings From Temporary Deposits</u></b> Interest earnings from <b><u>all</u></b> deposits and investments. Also includes penalties and interest from delinquent and protested taxes.	Cash flow analysis by month from prior year and current trends in interest rates	Placed in the fund in which the principal earned interest (i.e., allocated based on each fund's balance as a percentage of the total invested).	In the case of N.O.W. accounts where the "parentage" of the principal by fund is indeterminate, apportion to the various funds by average fund balance method.
5142	<b><u>Accrued Interest on Bonds Sold</u></b> Amounts received as accrued interest from the sale of bonds. When bonds are sold at a date later than the nominal issue date of the bonds, the selling price often includes, in addition to the principal of the bonds, an amount representing the interest that has accrued on the bonds since the nominal issue date.		Debt Service Fund	
5143	<b><u>Premium on Bonds Sold</u></b> An amount received when the sale of bonds is <b><u>higher</u></b> than the par value of the bonds. (Example: Bond par value is \$1,000. Bonds are sold for \$1,010. There is a \$10 premium.) Record the total premium on all bonds sold.		Debt Service Fund	
5151	<b><u>Sales to Pupils</u></b> Amounts received from pupils for the sale of meals served under the National School Lunch and Breakfast Programs.	Prior year history plus any changes in prices  District Food Service Manager  DESE School Food Services 573-751-3526	General (Incidental) Fund	First need to review profit and loss statement from prior year. If loss exceeds \$5,000, a discussion should occur as to whether to continue to subsidize and keep participation or raise prices and maybe lose some participation.

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5161	<b><u>Sales to Adults</u></b> Amounts received from adults for the sale of meals served under the National School Lunch and Breakfast Programs.	Prior year history plus any changes in prices  District Food Service Manager  DESE School Food Services 573-751-3526	General (Incidental) Fund	First need to review profit and loss statement from prior year. A discussion should occur as to whether to continue to subsidize and keep participation or raise prices and maybe lose some participation.
5165	<b><u>Food Service - Non-Program</u></b> Amounts received from the sale of extra milk, a la carte, snack bar, vending, special meals, etc.	Prior year history plus any changes in prices  District Food Service Manager  DESE School Food Services 573-751-3526	General (Incidental) Fund	Review profit and loss statement from prior.
5171	<b><u>Admissions - Student Activities</u></b> Amounts received from patrons and students for a school-sponsored activity.	Prior year history  Building Level Principals	Placed in the operating funds at the discretion of the local board.	This is a so-called flexible budget--the more candy sold, the greater the expenditures and revenues. Not critical except to see that aggregate budget total remains amended above <u>actual</u> revenues and expenditures through the year. Same discussion as in Food Services if these accounts are running a deficit.
5172	<b><u>Bookstore Sales</u></b> Amounts received from patrons and students from the operation of a bookstore or sale of supplies.	Prior year history  Building Level Principals	Placed in the operating funds at the discretion of the local board.	This is a so-called flexible budget--the more candy sold, the greater the expenditures and revenues. Not critical except to see that aggregate budget total remains amended above <u>actual</u> revenues and expenditures through the year. Same discussion as in Food Services if these accounts are running a deficit.
5173	<b><u>Student Organization Membership Dues and Fees</u></b> Amounts received from students for school organizations membership dues and fees.	Prior year history  Building Level Principals	Placed in the operating funds at the discretion of the local board.	This is a so-called flexible budget--the more taken in, the greater the expenditures and revenues. Not critical except to see that aggregate budget total remains amended above <u>actual</u> revenues and expenditures through the year.

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5179	<b><u>Other Pupil Activity Income</u></b> All other revenue from pupil activities not listed above	Prior history	Placed in the operating funds at the discretion of the local board.	This is a so-called flexible budget--the more taken in, the greater the expenditures and revenues. Not critical except to see that aggregate budget total remains amended above <u>actual</u> revenues and expenditures through the year.
5181	<b><u>Community Services</u></b> Revenues from activities performed by the LEA as community services, not directly related to providing an education for pupils. Includes local dollars from parents for School Age Childcare and tuition from parents for pre-school students.	Prior year history	Placed by fund according to expenditures for such services.	Recreation program for community would be included here.
5191	<b><u>Rentals</u></b> Revenue from rental of school facilities or other property owned by the school district.	Prior year history  Availability of district facilities for "other" usage	Placed in the General (Incidental) Fund or Capital Projects Fund at the discretion of the local board.	
5192	<b><u>Gifts</u></b> Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected.	Prior year history  Trust funds annual dividends	Placed in the fund where it can be expended to meet the purpose for which it was donated and accepted per Section 165.011, RSMo.	
5195	<b><u>Prior Period Adjustment</u></b> Recovery of items previously expended in a prior fiscal year. This also includes prior year accounts payable adjustments after final liquidation and refunds of bond issuance costs.	Prior year history of catastrophic recoveries from insurance and/or emergency management agencies adjustments	Placed in any fund according to type of initial action.	
5196	<b><u>Net Receipts From Clearing Accounts</u></b> At the end of the accounting period, the excess of gross receipts over gross expenditures of revolving funds and clearing accounts that is under the jurisdiction and control of the board of education when such funds are available for general expenditure by the local board. Also included is the net of revenue over expense in the vocational houses built for resale account (see Inventory for Resale, General Ledger Account 1315).	Prior year history	Placed in any fund according to type of initial action.	

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5198	<b><u>Miscellaneous Local Revenue</u></b> All other revenues from local sources not covered by the above local revenue codes. Includes the receipt of payments from the Voluntary Interdistrict Choice Corporation (VICC).	Prior year history	Placed in the fund or funds at the discretion of the local board.	
5200	<b><u>Revenue From Intermediate Sources</u></b>			
5211	<b><u>Fines, Escheats, Overplus, Etc.</u></b> Amounts received from the county school fund. All fines passing through the office of the county clerk OR circuit clerk. Includes sheriff's sales (foreclosure sale surplus) and unclaimed tax surplus/overplus surtax per Section 140.230, RSMo. Forfeitures are paid to the state rather than the district per Section 166.131, RSMo.	County Treasurer County Clerk Section 140.230, RSMo Section 163.031, RSMo	Special Revenue (Teachers) Fund	Can vary widely and unexpectedly.  Money received here is distributed based on the district's prior year September FTE membership in a county to the total September FTE membership for that county.
5221	<b><u>State Assessed Utility Tax</u></b> Amount derived from county average levy for school purposes, capital project purposes, and other purposes (debt service) on the assessed valuation of railroad and utility properties as assessed by the state. This includes private car tax. <u>(Does not include amounts generated from locally assessed railroad and utility property, which should be coded to Current Taxes, Revenue Code 5111).</u>	State Tax Commission for SARRU assessed valuation in a county 573-751-2414  County Clerk for apportionment of tax revenue  Chapter 151, RSMo  Sections 151.150, 151.160 and 151.190, RSMo	Amount received for other purposes is placed in the Debt Service Fund. Amount received for capital project purposes is placed in the Capital Projects Fund. Amount received for school purposes is placed in the General (Incidental) and Special Revenue (Teachers) Funds in proportion to the adjusted levy in those two funds.	Money received here is distributed based on the district's prior year September FTE membership in a county to the total September FTE membership for that county.  See A School Administrator's Guide to the Distribution of School Money from State Assessed Railroads and Utilities (available from School Finance), for the statutory method of apportioning between districts and funds.  Generally received in January - March.
5222	✓ <b><u>County Stock Insurance Fund</u></b> Proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330 (4), RSMo.		Placed in each fund in the same proportion as the fund levy is to the total adjusted levy.	

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5231	<p>✓ <b><u>Federal Properties</u></b>  Amounts received from federal properties through the county per Section 12.070, RSMo. These payments are based on revenue transmittals through the state treasurer to each county from the United States Departments of Agriculture and Interior for forest management services/mineral leasing receipts per Section 2506 of the National Energy Bill.</p> <p>It also includes receipts paid through the county per Section 12.080, RSMo, as received from any federal department for leases of federal land subject to the Flood Control Act (33 U.S.C.A.) of 1928, as amended.</p>	<p>Section 12.070, RSMo</p> <p>Section 12.080, RSMo</p>	Placed in each fund in the same proportion as the fund levy is to the total adjusted levy.	<p>Payments per Section 12.070, RSMo, are based on revenue transmittals through the State Treasurer to each county from the U.S. Departments of Agriculture and Interior for forest management services/mineral leasing receipts based upon Section 2506 of the National Energy Bill.</p> <p>Receipts paid through the county per Section 12.080, RSMo, are received from any federal department for leases of federal land subject to the Flood Control Act (33 U.S.C.A.) of 1928, as amended.</p>
5232	<b><u>Penalties Paid by Concentrated Animal Feeding Operations.</u></b>		Special Revenue (Teachers) Fund.	
5237	<p><b><u>Other County Revenue</u></b>  Revenue received through the county not specified above.</p>	<p>Prior year history</p> <p>County Collector</p> <p>Section 148.330, RSMo</p>	Placed in the operating funds at the discretion of the local board.	This is zero in most counties. A few counties are the site of world headquarters of an insurance company and there is a special tax in these cases.



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5300	<b><u>Revenue From State Sources</u></b>			
5311	<b>+Basic Formula</b> Amounts received from the State Foundation Formula, Line 1 entitlement minus Line 10 deductions (the calculated <b><u>apportionment</u></b> amount plus or minus prior year corrections).	DESE School Finance 573-751-0357  Section 163.011, RSMo  Section 163.021, RSMo  Section 163.031, RSMo  Section 165.011, RSMo	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo. Amounts received for the Debt Service and/or Capital Projects Funds based on a “designated levy” are placed by ratio of designated levy to the Line 1 levy or actual amount generated by the designated levy.	State factors generally available in March, but final appropriation by General Assembly does not occur until middle of May.  Received monthly.
5312	<b>+Transportation</b> Amounts received from the state for transportation of school children.	DESE School Finance/Transportation 573-751-0357	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo, EXCEPT a specified percentage of the Transportation State Aid may be directly deposited into the Capital Projects Fund if authorized by the General Assembly.	Rule changes generally complete and available by March.  Final appropriation by General Assembly does not occur until middle of May.  Received monthly.
5313	<b>+Exceptional Pupil Aid</b> Amounts received from the state to provide for Special Education programs.	DESE Special Education Funds Management 573-751-0622  Please address payment questions to: DESE Funds Management 573-751-0622	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo.	Payments based on "teacher units" at rates that are tied to final appropriation for exceptional pupil program.  Final appropriation by General Assembly does not occur until middle of May.  Received monthly.

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5314	<b>+<u>Early Childhood (3 &amp; 4 Year Old) Special Education (ECSE) - State</u></b> Amounts received from the state to provide for early childhood special education programs (ECSE) (federal revenues received for this program should be coded to Early Childhood Special Education, revenue code 5442).	DESE Special Education Funds Management 573-751-0622  Please address payment questions to: DESE Funds Management 573-751-0622	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo.	Final appropriation by General Assembly does not occur until middle of May.  Received monthly.
5315	<b>+<u>Remedial Reading</u></b> Amounts received from the state for remedial reading programs.	DESE Federal Programs 573-751-3520	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo.	Final appropriation by General Assembly does not occur until middle of May.  Received monthly.
5316	<b>+<u>Gifted</u></b> Amounts received from the state for gifted programs.	DESE Gifted Education Programs 573-751-2453  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo.	Final appropriation by General Assembly does not occur until middle of May.  Received monthly.
5317	<b>+<u>Career Ladder/Excellence in Education Act</u></b> Amounts received from the state through the Excellence in Education Act for the <u>career ladder salary supplement</u> .	DESE Teacher Recruitment and Retention 573-751-1191	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo.	Received in July for the previous year's state contribution until "forward funding" legislation brings revenues into current actual expenditure fiscal year.  Final appropriation by General Assembly does not occur until middle of May.
5318	<b>+<u>Free and Reduced Lunch/At-Risk</u></b> Amounts received from the State Foundation Formula, Line 14, for students eligible for free or reduced lunch that were enrolled on the last Wednesday in January for the preceding school year <u>and</u> were in attendance one of the ten (10) preceding school days.	DESE School Finance 573-751-0357	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo. Amounts received for the Debt Service and/or Capital Projects Funds based on a "designated levy" are placed by ratio of designated levy to the Line 1 levy or actual amount generated by the designated levy.	Final appropriation by General Assembly does not occur until middle of May.  Received monthly.

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5322	<b>+<u>Vocational/At-Risk - State</u></b> Amounts received from the state for alternate education centers/at-risk centers funded through Section 167.332, RSMo. (Vocational Program Code 22-04)	DESE Special Needs and Tech Prep Education 573-522-1775  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo.	Vocational Program Code 22-04.  Final appropriation by General Assembly does not occur until middle of May.
5324	<b>+<u>Educational and Screening Program Entitlement/ Parents As Teachers (PAT)</u></b> Amounts received from the state for Early Childhood Screening/PAT programs per Sections 163.031 and 167.332, RSMo.	DESE Early Childhood Education 573-751-2095  Payment Questions address to: DESE Federal Financial Management 573-751-4420  Section 167.332, RSMo	Placed in the General (Incidental) and Special Revenue (Teachers) Funds based on the ratio of the adjusted tax rate for that fund to the total adjusted tax rate for the two funds per Section 163.031(7), RSMo	Final appropriation by General Assembly does not occur until middle of May.
5331	<b><u>Foreign Insurance Aid (Free Textbook)</u></b> Amounts received from the state for the purchase of textbooks, supplemental texts, library and reference books, contractual educational services, and instructional supplies used by the children in the classroom per Section 170.051, RSMo.	DESE School Finance 573-751-0357	General (Incidental) Fund	Based on <u>prior</u> year's September FTE membership.  Can be expended for instructional materials and supplies in addition to textbooks, supplemental texts, and library references. Unspent portion must be transferred to Special Revenue Fund at close of fiscal year.  Annual payment received at end of September.
5332	<b><u>Vocational/Technical Aid - State</u></b> Amounts received from the state that represent reimbursement for vocational education. This reimbursement represents the state's portion of the matching requirement per Sections 178.420 through 178.580, RSMo (includes Industrial Technology Grants).  Includes Area School Construction Grant to Area Vocational-Technical Schools.	DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.  Capital Projects Fund	Some classes on a flat rate - small amount. Others connected with Area Vo-Tech Schools on a nearly one-half reimbursement.
5333	<b><u>Food Service - State</u></b> Amounts received from the state for school lunch programs.	DESE School Food Services 573-751-3526	General (Incidental) Fund	Relatively small amount necessitated by federal matching requirements. Much of this is now met by expenditures the state makes on the commodity distribution system.

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5334	<b><u>Fair Share (Cigarette Tax)</u></b> Amounts received from the distribution of state cigarette tax per Section 149.015.7, RSMo.	DESE School Finance 573-751-0357	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	Distributed on district's average daily attendance (ADA) for the prior year. Revenue has been fairly stable over the last couple of years. However, fluctuation in number of smokers and cigarette taxes could affect amount per ADA.  Received monthly.
5337	<b><u>Adult Education &amp; Literacy (AEL) - State</u></b> Amounts received from the state for adult education programs.	DESE Adult Education and Literacy 573-751-1249  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5338	<b><u>Adult Education &amp; Literacy Grant</u></b> Amounts received from the state to encourage adult programs in rural areas where the adult student population will not support a regular AEL program. This grant requires a 40% local match.	DESE Adult Education and Literacy 573-751-1249  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5351	<b><u>Handicapped Census</u></b> Amounts received from the state for the identification of handicapped pupils per Section 162.990, RSMo.	DESE Special Education Data Coordination 573-526-0299  Please address payment questions to: DESE Funds Management 573-751-0622  Section 162.990, RSMo	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	
5352	<b><u>Video Tax - State</u></b> Amounts received from the state video tax (includes initial access extension grant).	DESE Special State Instructional Programs 573-751-9094	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5353	<b><u>Job Development/Customized Training</u></b> Amounts received from DESE Vocational Education and MO Department of Economic Development, MO Job Development Fund.	DESE Industrial and Engineering Technology and Health Sciences 573-751-2584  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5356	<b><u>TANF and/or Parents' Fair Share Programs, Career Assessment, Skill Training - State</u></b> State portion of revenue from the Missouri Department of Social Services, Division of Family Services, and/or Division of Child Support Enforcement passed through DESE for Temporary Assistance for Needy Families (TANF), Parents' Fair Share Programs, career assessment, and/or skill training.	DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5357	<b><u>Summer Child Care</u></b> Amounts received from the MO Department of Social Services, Division of Family Services, for summer child care programs.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5358	<b><u>Safe Schools Initiative Grant</u></b> Amounts received through the state for salaries, equipment, supplies, and programs that promote safe schools.	DESE State Instructional Programs 573-751-9094  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5359	<b><u>Vocational-Technical Education Enhancement Grant</u></b> Amounts received through the Outstanding Schools Act/SB 380 (1993) to fund allowable expenditures as outlined in 5 CSR 60-120.070 (see Section 178.585, RSMo). (Vocational Program Code 15-24)	DESE Administration and Accountability Services 573-751-3872  Please address payment questions to: DESE Vocational Finance 573-751-4383  Section 178.585, RSMo  5 CSR 60-120.070	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Vocational Program Code 15-24.

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5362	<b><u>A+ Schools Grant</u></b> Amounts received through the Outstanding Schools Act/SB 380 (1993) to fund allowable expenditures as outlined in 5 CSR 50-350.040 (see Section 160.545, RSMo).	DESE State Programs 573-751-1394  Section 160.545, RSMo  5 CSR 60-120.060	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Vocational Program Code 15-13.
5364	<b><u>Grants for School Technology</u></b> Amounts received through the Outstanding Schools Act/SB 380 (1993) for the purchase of computers, data transmission lines, net working hardware/software and science/math lab equipment as outlined in 5 CSR 50-380.010 (includes Interactive Distance Learning Grant IDC) (see Section 170.254, RSMo).	DESE Instructional Technology 573-751-8247  Payment Questions address to: DESE Federal Financial Management 573-751-4420  Section 170.254, RSMo  5 CSR 50-380.010	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Code includes <u>C</u> ompetitive, <u>A</u> cquisition, and <u>E</u> nhancement Grants.
5365	<b><u>Success Leads to Success Grant</u></b> Amounts received through the Outstanding Schools Act/SB 380 (1993) to promote successful programs that result in a measurable improvement in student performance (see Section 160.530, RSMo).	DESE Leadership Academy 573-751-3963  Section 160.530, RSMo	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5366	<b><u>MO Department of Natural Resources (DNR) Energy Loan</u></b> Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, RSMo.	Sections 160.300 - 160.328, RSMo	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5367	<b><u>MO School Age Children's Health Services Grant</u></b> Amounts received through grant application with the MO Department of Health, Division of Maternal, Child and Family Health, for planning, basic and expanded health services, and school based health centers (see Section 167.603, RSMo).	Section 167.603, RSMo	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5368	<b><u>Extended Day Child Care Program Grant</u></b> Amounts received from the state in the form of competitive School-Age Care Grants to be used for the purchase of materials, supplies, equipment, training, salaries for activities (includes salaries for program operation), licensing, and accreditation of local programs. Priority given to new sites or sites increasing program availability.	DESE Community Education 573-522-2627	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5369	<b><u>Residential Placement/Excess Cost</u></b> Amounts received for children in residential placements through the MO Department of Mental Health or MO Department of Social Services, Division of Family Services, pursuant to Section 62.970, RSMo.	Section 162.970, RSMo	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5371	<b><u>Readers for the Blind</u></b> Amounts received from the state for readers for blind students.	DESE Special Education Funds Management 573-751-6904  Please address payment questions to: DESE Funds Management 573-751-0622	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5372	<b><u>State Emergency Management Agency (SEMA) Funds</u></b> Amounts received from the state for the state match portion of a disaster assistance grant.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5374	<b><u>Educare Grant</u></b> Amounts received directly from the MO Department of Social Services for training preschool workers.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5376	<b><u>Select Teachers As Regional Resource (STARR)</u></b> Amounts received to pay replacement teachers that are taking the place of teachers selected and trained to conduct professional development training workshops at a university site.	DESE Professional Development 573-526-1469	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	
5377	<b><u>MO Department of Natural Resources (DNR) Energy Grant</u></b> Amounts received as a competitive grant from the MO Department of Natural Resources through the Institutional Conservation Program (ICP) for energy conservation improvements to school facilities. Includes rubber (tire) chips for playground equipment (waste tire playground).		Placed in the Capital Projects Fund EXCEPT that portion that applies to administrative costs shall be placed in the General (Incidental) Fund.	
5379	<b><u>English as a Second Language Support Service Grant</u></b> Amounts received through the state for programs that address English as a Second Language (see also English as a Second Language (ESL)/Bilingual, 5479).	DESE Federal Discretionary Grants 573-526-3232  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	
5381	<b><u>Extraordinary Costs/Severe Disability - Special Education</u></b> Amounts received from state funds in the current year as a reimbursement for expenditures during the prior year made on behalf of a student with a disability when the current expenditure per EP exceeds five times the district's average. Reimbursement is made only for expenses which exceed this multiple of five (includes Severe Disability Service Fund Revenue).	DESE Special Education Funds Management 573-751-0622  Please address payment questions to: DESE Funds Management 573-751-0622	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	



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5382	<b><u>Missouri Preschool Project</u></b> Amounts received from the state for early childhood (three and four year old children) programs to prepare children for success upon entering kindergarten (see Section 313.835, RSMo).	DESE Early Childhood Education Section 573-751-2095  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5383	<b><u>Read-to-be-Ready Grant</u></b> Amounts received from the state to improve reading instruction and reading assessment in grades K-3. This competitive grant program is designed to pay for professional development for K-3 teachers and administrators in the area of balanced literacy and for materials to support such a program.	DESE Special State Instructional Programs 573-751-9094  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5397	<b><u>Other State Revenue</u></b> Amounts received from state agencies not listed above (includes Grant for Dual Credit, Success Link, Technology Training Support Grant, Disability Determinations, Local Records Preservation Grant, Wonder Years Grant, PDC, Network of High School with Results Grant, MSIP Reimbursement, and eMINTS).		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5400	<b><u>Revenue From Federal Sources</u></b>			
5411	<b><u>Impact Aid</u></b> Amounts received from federal funds by LEAs having increased enrollments due to federal activities. <b><u>Impact Aid, Restricted Purpose</u></b> should be coded to Revenue 5486.	DESE School Core Data 573-751-2569  U.S. Department of Education Washington, D.C. 202-732-4147	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Difficult to predict as requires Congressional action and has been under fire to reduce or eliminate for many years.
5412	<b><u>Medicaid</u></b> Amounts received as a reimbursement for expenditures (includes Maximus revenue).	DESE Special Education Funds Management 573-751-0622	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5413	<b><u>Federal Disaster Assistance</u></b> Amounts received from the federal government as a replacement of local tax revenue lost due to flooding or other disaster. Replacement is based on 90% of lost assessed valuation the first year, 75% of 90% the second year, 50% of 90% the third year, and 25% of 90% the fourth year.		Placed in each fund in the same proportion as the fund levy is to the total adjusted levy.	
5416	<b><u>Federal Housing</u></b> Amounts received from the federal government as a reimbursement for housing related expenditures.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5417	<b><u>Federal Flood Counseling</u></b> Amounts received from the federal government as a reimbursement for flood/counseling related expenditures.		Placed in the General (Incidental) or Special Revenue Fund at the discretion of the local board.	

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5418	<b><u>Reserve Officer Training Corps (ROTC)</u></b> Amounts received from the federal government as a reimbursement for the various military services reserve officer training programs.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5421	<b><u>Special Vocational Projects/Other</u></b> Vocational Leadership revenue for special projects or other programs not listed in revenue codes 5427-31.	DESE Vocational-Technical Education 573-751-3500  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5427	<b><u>Vocational Education Act-Title I, Basic Grant</u></b> Allocation of funds to improve vocational education programs with the full participation of individuals who are members of special populations (includes Carl Perkins monies) (Vocational Program Code 13-24).	DESE Vocational-Technical Education 573-751-3500  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Vocational Program Code 13-24.
5431	<b><u>Vocational Education Act-Title II, Tech Prep Program</u></b> Grants to LEAs for the development of four-year programs to provide a strong link between secondary and postsecondary educational institutions. (Vocational Program Code 46-07.)	DESE Vocational-Technical Education 573-751-3500  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Vocational Program Code 46-07.
5435	<b><u>Workforce Investment Act (WIA) - Federal</u></b> Includes only federal WIA revenue flowing through DESE. (WIA direct from other sources should be coded 5482.) Previously known as Job Training Partnership (JTPA).	DESE Employment Training 573-751-4400  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5436	<b><u>Adult Education &amp; Literacy (AEL) - Federal</u></b> Amounts received from the federal government flowing through the state for adult education programs (see also Adult Education & Literacy (AEL) - State, 5337).	DESE Adult Education and Literacy 573-751-1249  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5441	<b><u>Individuals With Disabilities Act (IDEA)</u></b> Amounts received through PL 102-142, previously known as PL 94-142, "Education of the Handicapped, Act B" (includes Sliver Grant, Program Code SL-01 and State/Local Improvement Grant).	DESE Funds Management 573-751-0622  Please address payment questions to: DESE Funds Management 573-751-0622	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Entitlement portion is funded on a per student basis subject to supplement and not supplant, maintenance of local effort and meeting of excess cost.
5442	<b><u>Early Childhood Special Education (ECSE) - Federal</u></b> Amounts received from the federal government for early childhood special education programs (ECSE) (includes IDEA, Part H/PL 102-119 and Section 619 grants).	DESE Funds Management 573-751-0622  Please address payment questions to: DESE Funds Management 573-751-0622	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5445	<b><u>School Lunch Program</u></b> Amounts received directly through DESE Food Service for the National School Lunch Program (revenue received directly from the MO Department of Health is reported in revenue code 5481).	DESE School Food Services 573-751-3526	General (Incidental) Fund	This is the major revenue source in the food service program and varies some from year to year with changes in funding and rules from U.S. Dept of Agriculture.
5446	<b><u>School Breakfast Program</u></b> Amounts received directly through DESE for the School Breakfast Program.	DESE School Food Services 573-751-3526	General (Incidental) Fund	
5447	<b><u>Special Milk Program</u></b> Amounts received directly through DESE for the Special Milk Program.	DESE School Food Services 573-751-3526	General (Incidental) Fund	

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5448	<b><u>After-School Snack Program</u></b> Amounts received directly through DESE for the After School Snack Program. Revenue received from sources other than USDA for this program should be reported as revenue code 5165, Food Service Non-Program. Expenditures should be reported in 2561-Food Service.	DESE School Food Services 573-751-3626	General (Incidental) Fund	See also School Finance memo dated April 19, 1999 page 4.
5451	<b><u>Title I, ESEA - Improving the Academic Achievement of the Disadvantaged</u></b> Amounts received through the state for Title I, Part A, Improving Basic Programs; Title I, Part D, Neglected or Delinquent; and Title I Accountability Grant to help educationally disadvantaged students meet high academic standards.	DESE Federal Instructional Improvement 573-751-9437  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Formerly Chapter I. Since revenue is appropriated by the U.S. Congress, it can vary from year to year. Based on Census poverty data.
5452	<b><u>Title I, Part C - Migrant Education</u></b> Amounts received through the state for supplementary services to children of migrant workers to assist them in overcoming academic problems associated with multiple relocations.	DESE Federal Grants Management 573-751-3468  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5453	<b><u>Title I, Part B - Student Reading Skills Improvement Grants</u></b> Amounts received through the state to establish scientific research-based reading programs (includes Reading First Grant and Improving Literacy Through School Libraries Grant).	DESE Federal Programs 573-751-3520  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5454	<b><u>Title I, Part F - Comprehensive School Reform</u></b> Amounts received through the state to enable schools to implement "research-based" comprehensive reforms.	DESE Federal Discretionary Grants 573-526-3232  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5455	<b><u>Title V, ESEA - Innovative Education Programs</u></b> Amounts received through the state to support educational reform (includes Class Size Reduction Grant).	DESE Federal Programs 573-751-3520  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Formerly Chapter II, Formula Grant. Federal funds appropriated by the U.S. Congress. Distributed to districts on a formula basis per student.
5456	<b><u>Goals 2000 - Title IV, LIFT Grant</u></b> Amounts received from Literacy Investment for Tomorrow (LIFT) and Parents as Teachers National Center passing through the state for the Parents as Teachers program to serve high needs families with 3-4 year old children.	DESE Discretionary Grants 573-526-3232 (Goals 2000)  DESE Early Childhood Education 573-751-2095 (LIFT)  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5457	<b><u>Title III, Systemic Improvement Grant</u></b> Amounts received from the federal government through DESE for districts to implement locally developed improvement plans directed towards meeting the state content and performance standards.	DESE Federal Programs 573-526-1594  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5458	<b><u>Goals 2000, Teacher Preservice and Professional Development Grant</u></b> Amounts received through the state in the form of competitive grants (no local match) for teacher preservice and professional development programs.	DESE Federal Discretionary Grants 573-526-3232  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5461	<b><u>Title IV, ESEA - Safe and Drug Free Schools and Communities</u></b> Amounts received through the state for drug education and violence prevention programs.	DESE Federal Grants Management 573-751-3468  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5462	<b><u>Title III, ESEA - English Language Acquisition and Academic Achievement</u></b> Amounts received through the state for teaching English to limited English proficient children and for immigrant children (formerly the Bilingual Education Act and the Emergency Immigrant Education Program).	DESE Federal Grants Management 573-751-3468  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5463	<b><u>Education for Homeless Children and Youth</u></b> Amounts received through the state for supplementary services to improve the effectiveness of education of homeless children and youth. Funded through the Stewart B. McKinney Homeless Children and Youth Act.	DESE Federal Discretionary Grants 573-526-3232  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Funded through the Stewart B. McKinney Homeless Children and Youth Act.
5464	<b><u>Foreign Language Assistance Program</u></b> Amounts received through the state for demonstration grants in critical foreign languages.	DESE Federal Discretionary Grants 573-526-3232  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5465	<b><u>Title II, Part A, ESEA - Teacher and Principal Quality and Professional Development</u></b> Amounts received through the state for improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals in schools.	DESE Federal Grants Management 573-751-3468  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5466	<b><u>Title II, Part D, ESEA - Enhancing Education Through Technology</u></b> Amounts received through the state for technology programs. Program consolidated Technology Literacy Challenge Fund (TLCF) and Local Innovation Challenge Grants to facilitate comprehensive and integrated education technology strategies that target the specific needs of individual schools.	DESE Instructional Technology 573-751-8247 (Competitive Grants)  DESE Federal Grants Management 573-751-3468 (Formula LEA Allotment)  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund	

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5467	<b><u>School-Age Care Discretionary Fund Grant</u></b> Federal dollars received through Missouri Department of Social Services and disbursed by DESE in the form of competitive School-Age Care (SAC) Grants to be used for the purchase of materials, supplies, equipment, training, salaries for activities, development of curriculum, or other needed services (other than salaries for program operation), and licensing and accreditation. These local grants are used by districts to implement or improve on existing quality SAC Programs in public schools only.	DESE Community Education 573-526-3961  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Formerly School-Age Child Care/Latchkey Program.
5471	<b><u>TANF Program, Career Assessment, Skill Training - Federal</u></b> Federal dollars received from the US Departments of Education and Human Services through the Missouri Department of Social Services, Division of Family Services, passed through DESE for Temporary Assistance for Needy Families (TANF), career assessment, and/or skill training.	DESE Employment Training 573-751-7563  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5472	<b><u>Child Care Development Fund Grant</u></b> Federal dollars received through MO Department of Social Services and disbursed by DESE. Revenue may be received from <b><u>both</u></b> Early Childhood <b><u>and</u></b> Community Education School-Age Care in the form of competitive grants to be used for the purchase of materials, supplies, equipment, training, salaries for activities, development of curriculum or other needed services (other than salaries for program operation), and licensing and accreditation of local programs.	DESE Community Education 573-526-3961 (School Aged)  DESE Early Childhood Education 573-751-2095 (Early Childhood)  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	



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5473	<b><u>National and Community Service Trust Act of 1993</u></b> Grant revenue flowing from the US Department of Labor through DESE used to develop in-school volunteer programs such as nursing home visitation, clean up of local parks, tutoring, big brother/big sister, etc. Also known as "Learn and Serve America" and "Missouri Service Learning" (includes Service Learning and Leader School).	DESE Community Education 573-526-3961  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	Also known as "Learn and Serve America."
5474	<b><u>School to Work Grant</u></b> US Department of Education revenue passing through the state for programs encouraging direct entry into the labor force. (Vocational Program Code 47-18, 47-19)	DESE Missouri Community Careers 573-751-4192  Please address payment questions to: DESE Vocational Finance 573-751-4383	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5475	<b><u>AIDS Education Grant</u></b> Amounts received for AIDS education programs.	DESE Federal Programs 573-751-3805  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5476	<b><u>Even Start Family Literacy</u></b> Amounts received through the state for demonstration of family literacy programs.	DESE Federal Discretionary Grants 573-526-3232  Payment Questions address to: DESE Federal Financial Management 573-751-4420	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5477	<b><u>Federal Emergency Management Agency (FEMA) Funds</u></b> Amounts received from the federal government passing through the State Emergency Management Agency for the federal match portion of disaster funds received as a result of a Presidential Disaster Declaration.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5478	<b><u>Vocational Rehabilitation</u></b> Amounts received as true revenue for the Vocational Rehabilitation Program. Does not include amounts received by a district as a reimbursement for expenditures.	DESE Vocational Rehabilitation 573-751-3251	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	
5481	<b><u>Department of Health Food Service Programs</u></b> Amounts received from the MO Department of Health and <b><u>NOT</u></b> a part of the regular food service program (includes the Summer Food Service Program and the Supper Food Service Program).		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5482	<b><u>Workforce Investment Act (WIA)</u></b> WIA revenue received from sources <u>other than DESE</u> .		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5483	<b><u>Head Start</u></b> Amounts received as a sub-grantee (delegate) to operate a head start program.	U.S. Regional Administration Office 816-426-3981	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	
5484	<b><u>Pell Grants</u></b> Amounts received from the federal government to enable an individual to enroll in an adult education program. This grant should not be handled as a receipt to the district but rather as a pass-through to the individual.		General (Incidental) Fund	
5486	<b><u>Impact Aid, Restricted Purpose</u></b> Amounts received from the federal government by LEAs (due to federal activities) for a specific purpose.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.	

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5489	<b><u>Facilities Infrastructure Improvement Grant</u></b> Amounts received from the US Department of Education through Title XII of the "Improving Americas Schools Act" to ensure the health and safety of students through the repair, renovation, alteration, and construction of public elementary or secondary school libraries, media centers, or facilities used for academic or vocational instruction (competitive grant).			Placed in the Capital Projects Fund EXCEPT for that portion received for administrative costs that shall be placed in the General (Incidental) Fund.
5491	<b><u>School Renovation, IDEA, and Technology Grants</u></b> Amounts received through the School Renovation, IDEA, and Technology Grants designed to help LEAs make school repairs and meet special education and renovation related technology expenses.	DESE Federal Discretionary Grants 573-526-3232  Payment Questions address to: DESE Federal Financial Management 573-751-4420		Placed in the General (Incidental) Fund EXCEPT that revenues received for capital projects purposes shall be placed in the Capital Projects Fund.
5492	<b><u>Title VI, Part B - Rural Education Initiative</u></b> Amounts received directly from federal or from federal through the state to address the unique needs of rural school districts that receive federal Title program allocations in amounts too small to be effective in meeting their intended purposes.	DESE Federal Grants Management 573-751-3468  Payment Questions address to: DESE Federal Financial Management 573-751-4420		Placed in the General (Incidental) Fund EXCEPT that revenues received for capital projects purposes shall be placed in the Capital Projects Fund.
5497	<b><u>Other Federal Revenue</u></b> Amounts received from federal sources not listed above (Example: refund of crude oil overcharge) (includes Federal Charter School Program Grant, and Refugee Children's Improvement Grant).			Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
5611	<b><u>Sale of Bonds</u></b> Amounts received as principal from the sale of bonds.	Election notice and correspondence with bond attorney		Capital Projects Fund
5631	<b><u>Net Insurance Recovery</u></b> Compensation or insurance recoveries for loss of school property <u>above</u> the cost of actual replacement or property not being replaced (see Casualty/Loss Clearing Account, General Ledger Account 3320).			Placed in the General (Incidental) Fund or Capital Projects Fund based on the category of loss.

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5641	<b><u>Sale of School Buses</u></b> Amounts received from the sale of school buses.	Actual experience of prior sales.	Capital Projects Fund	
5651	<b><u>Sale of Other Property</u></b> Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both. The sale of a building representing a vocational project for resale is credited in the General (Incidental) Fund to inventory for Resale, General Ledger Account 1315.	Actual experience of prior sales.	Capital Projects Fund	
5691	<b><u>Temporary Direct Deposit Revenues</u></b> Amounts received from DESE representing the portion of state aid that is directly deposited into a designated trustee account for participation in the MOHEFA Direct Deposit Program.	DESE School Finance 573-751-0357	Debt Service Fund	
5692	<b><u>Refunding Bonds</u></b> Proceeds from a refunding of general obligation bonds.	DESE School Finance 573-751-0357	Debt Service Fund	
5811	<b><u>Tuition From Other LEAs - Regular Term</u></b> Amounts received from other LEAs for the regular school term.	Contact sending districts for expected pupil numbers.  Review calculated district rate per pupil expenditures for a "high school" school district: DESE School Finance 573-751-0357	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	Increases (or decreases) occur due to changes in pupil counts and in tuition charges per pupil. An "elementary" school district has a right to ask the DESE for an official recheck of the tuition rate.
5812	<b><u>Tuition From Other LEAs - Summer School</u></b> Amounts received from other LEAs for summer school.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	

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5821	<b><u>Area Vocational School Fees From Other LEAs</u></b>	Contact sending districts for expected pupil numbers.  Calculate district per pupil expenditures for vocational education: DESE Vocational Planning and Evaluation 573-751-3872	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	Costs per pupil are offset by certain state and federal receipts.
5831	<b><u>Contracted Educational Services From Other LEAs</u></b> Includes amounts received as Local Tax Effort from another school district.	Contact other districts for next year changes.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.	Computed on basis of actual costs of services performed.
5841	<b><u>Transportation Amounts Received From Other LEAs for Non-Handicapped Transportation</u></b> Amounts received through interdistrict contract for transportation of an other school district's non-handicapped students.	Contact sending school districts for pupil numbers.  DESE School Finance/Transportation 573-751-0357	General (Incidental) Fund	May be correlated with tuition students in Revenue Code 5810. Review Application for State Transportation Aid for cost data.
5842	<b><u>Transportation Amounts Received From Other LEAs for Handicapped Transportation</u></b> Amounts received through an interdistrict contract for transportation of an other school district's handicapped students (includes amounts received from a district serving as a fiscal agent for ECSE transportation).		General (Incidental) Fund	